

CITY OF BURIEN, WASHINGTON

ORDINANCE NO. 344

AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON, ESTABLISHING A COMMERCIAL PARKING TAX TO PROVIDE REVENUE FOR TRANSPORTATION PURPOSES, ESTABLISHING A REFERENDUM PROCEDURE, AND SETTING PENALTIES FOR NON-COMPLIANCE; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Council has determined that the public interest is best served by the implementation of a commercial parking tax to be effective January 1, 2002;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Definitions. For the purposes of this chapter, the following definitions shall apply:

- A. "Commercial parking business" means the ownership, lease, operation, or management of a commercial parking lot in which fees are charged, and includes parking service operations of municipal corporations of the State of Washington and other governmental entities, where a fee is charged for parking services or for use of parking spaces.
- B. "Commercial parking lot" means any covered or uncovered area with parking stalls or spaces used by a commercial parking business for the purpose of parking motor vehicles or allowing motor vehicles to be parked.
- C. "Commercial parking transaction" means any transaction or arrangement whereby a vehicle is parked and a fee is charged for parking or allowing the vehicle to be parked. It shall constitute a parking transaction each time a fee is charged for parking or allowing a vehicle to be parked, irrespective of the length of time the vehicle is parked, including "short stay metered parking" as defined herein; provided that "local employee parking" as defined herein, shall not constitute a commercial parking transaction. A commercial parking transaction shall include instances where a fee is charged for the parking of a vehicle and that fee is included as a specific item in the fee or charge. A commercial parking transaction shall also include instances where a vehicle is parked or allowed to

be parked for a certain period of time, and a fee is charged in connection with other services. A commercial parking transaction shall also include instances where a guest of a hotel, motel or other lodging establishment is allowed to park or leave his/her vehicle at the hotel, motel or other lodging establishment after the guest has concluded his/her business at the hotel, motel or other lodging establishment and/or has checked out of the hotel, motel or other lodging establishment, so that the guest's vehicle is parked at the hotel, motel or other lodging establishment during days when the guest is not staying at the hotel, motel or other lodging establishment, regardless of whether a parking fee is included as a specific item listed or identified on the bill or charge for services by the hotel, motel or other lodging establishment. A commercial parking transaction shall also include instances where a vehicle is parked or allowed to be parked and where a fee would be charged for the parking unless validated by a business because a customer makes a purchase or otherwise transacts business for which a fee is paid. Each vehicle that is parked shall constitute a separate commercial parking transaction for which the tax shall be collected, even if the fees charged and/or arrangements made for vehicle parking includes more than one vehicle.

- D. "Local employee parking" refers to parking spaces provided or reserved for use by an employee who works within the City, where the employee parks his/her vehicle in connection with his/her employment, without regard to whether arrangements or payment for the parking is made by the employee or by his/her employer.
- E. "Short stay metered parking" refers to the parking of vehicles in spaces where payment for parking is made through parking meters and where the duration of the metered parking does not exceed three consecutive hours.

Section 2. Commercial parking tax imposed. Pursuant to RCW 82.80.030, there is levied a commercial parking tax to be imposed on the privilege of parking in commercial parking facilities within the City. The tax shall be imposed at the rate of one dollar (\$1.00) per commercial parking transaction, including "short-term metered parking," irrespective of the length of time that a vehicle is parked in connection with each transaction.

Section 3. Tax in addition to other license fees or taxes. The tax levied hereunder shall be in addition to any license fee or tax imposed or levied under any law, statute or ordinance whether imposed or levied by the City, State or other governmental entity or political subdivision.

Section 4. Use or tax proceeds. All revenues, assessments and other charges generated and collected as commercial parking taxes shall be placed into the Street Fund, and shall be used by the City for transportation purposes, in accordance with RCW 82.80.070, and for administering the tax, including activities of the City in keeping and tracking records, financial reports and other documents, reviewing filings and compiling reports by commercial parking businesses, and other activities involved in collection and enforcement of the tax.

Section 5. Taxes collected by business operators. Taxes imposed herein shall be collected by the operators of the commercial parking businesses. The operators of the commercial parking businesses shall remit to the City the commercial parking taxes collected on or before the last day of the month following the month during which the taxes were collected. The City shall be authorized to review and inspect financial records involving activities of businesses which are taxable by this tax at least quarterly.

Section 6. Exempt vehicles. The tax shall not be levied on exempt vehicles. Exempt vehicles shall include vehicles with handicap decals, government vehicles which are exempt from tax and tax exempt car-pool vehicles.

Section 7. Violation – Penalty. It is unlawful for any person, firm or corporation engaged in a commercial parking business to fail or refuse to collect and remit the taxes with intent to violate the provisions of this Ordinance or to gain some advantage or benefit, whether direct or indirect. Any such violation shall constitute a misdemeanor and shall be punishable by a fine not to exceed \$1,000.00 or by imprisonment for a term not exceeding 90 days.

Section 8. Appeal procedure. Any person aggrieved by the amount of tax determined to be due the City pursuant to the provisions of this Ordinance, may appeal to the City Manager, or designee, from such determination by filing a written notice of appeal with the City Clerk. The City Manager or designee, shall, as soon as practical, fix a time and place for the hearing for such appeal.

Section 9. Referendum Procedure. The provisions of this Ordinance are subject to the referendum procedure as follows:

- A. A referendum petition seeking to repeal this Ordinance shall be filed with the City Clerk, who shall be designated the person to receive petitions of all types, within seven days of the passage by the City Council of this Ordinance or publication thereof, whichever is later.
- B. Within ten days, the City Clerk shall confer with the petitioner concerning the form and style of the petition, issue an identification number for the petition, and cause to be written a ballot title for the measure.
- C. The ballot title shall be posed as a question, so that an affirmative answer to the question and an affirmative vote on the measure results in the tax or fee being imposed, and a negative answer to the question and a negative vote on the measure results in the tax or fee not being imposed. The petitioner shall be notified of the identification number and ballot title within this ten-day period.

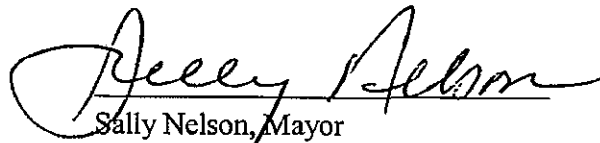
- D. After notification of the identification number and ballot title, the petitioner shall have thirty days in which to secure on petition forms the signatures of not less than fifteen percent of the registered voters of the City and to file the signed petitions with the City Clerk.
- E. Each petition form shall contain the ballot title and the full text of the measure to be referred. The City Clerk shall verify the sufficiency of the signatures on the petitions. If sufficient, valid signatures are properly submitted, the City Clerk shall cause the referendum measure to be submitted to the City voters at a general or special election held on one of the dates provided in RCW 29.13.010, as determined by the City Council, which election shall not take place later than one hundred twenty days after the signed petition has been filed with the City Clerk.

Section 10. Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

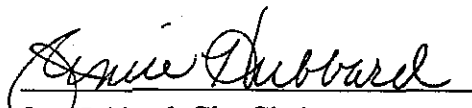
Section 11. Effective Date. This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 3rd DAY OF DECEMBER, 2001.

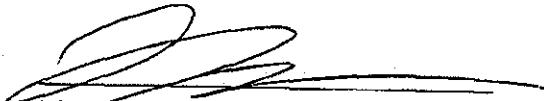
CITY OF BURIED


Sally Nelson, Mayor

ATTEST/AUTHENTICATED:


Jan Hubbard, City Clerk

Approved as to form:



Lisa M. Marshall, City Attorney

Filed with the City Clerk: December 3, 2001

Passed by the City Council: December 3, 2001

Ordinance No. 344

Date of Publication: December 5, 2001